IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 21014 of 2004(B)

PETITIONER:

M/S. LOURDES HOSPITAL, ERNAKULAM,
COCHIN, KERALA, REPRESENTED BY ITS DIRECTOR,
REV.FR.FRANCIS.

BY ADV. SRI.BECHU KURIAN THOMAS

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY
SECRETARY, DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. SALES TAX INSPECTOR, SALES TAX
CHECK POST, WALAYAR, PALAKKAD.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO. 21014/2004

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE INVOICE DATED 28.6.2004.

EXHIBIT P2: TRUE COPY OF THE NOTICE DATED 7.7.2004 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

EXHIBIT P3: TRUE COPY OF NOTIFICATION SRO NO.489/2003 DATED 2.6.2003.

EXHIBIT P4: TRUE COPY OF THE JUDGMENT DATED 4.8.95 REPORTED IN 1995(2) KLT 369.

EXHIBIT P5: TRUE COPY OF THE SCHEDUEL TO THE ACT AS AVAILABLE IN THE YEAR 2000.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 21014 OF 2004

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp